

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 1939 - HB 2182**

March 4, 2016

**SUMMARY OF BILL:** Extends from 35 to 40 days the time period that eligible taxpayers may apply for tax relief or present a tax credit voucher after the date that property taxes are due for a given tax year.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

**Assumptions:**

- Pursuant to Tenn. Code Ann. § 67-5-701, all property taxpayers eligible for property tax relief under Tenn. Code Ann. §§ 67-5-702 – 67-5-704 are required to apply for a property tax refund or present a property tax credit voucher for credit on their property taxes within 35 days from the date property taxes become delinquent in order to be eligible for such relief in that tax year.
- Extending by five days the period of time for eligible property taxpayers to submit relief applications or present tax credit vouchers will have no fiscal impact on the state or local government.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/amj

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